

ARTS

# At the Gallery . . .

by Mark Dillon

Do you know about York's art gallery right by the lounge in the Fine Arts Phase 2 building? If you haven't had the opportunity to check it out lately, I highly recommend you do so.

Every week brings a new program to the gallery. Throughout the month of October, the spotlight was on the works of various MFA students.

I wandered into the show, which was rather sparsely attended. The collection on display was certainly disparate. The first focused on the artwork and literature of popular society by placing reproductions of three different covers of Hawthorne's *The Scarlet Letter* side by side.

As this book is concerned with the unjust persecution of a woman for her sexual behaviour in Puritan days, the follow-up piece was appropriately a feminist

work dealing with rape.

You may not agree with the political background of the works showing in the gallery, but you cannot deny that what is there is provocative.

One of the more intriguing pieces was a work on three thick canvases. On each one was a painting of its' creator's three different homes. But instead of putting these canvases side by side, they were placed one on top of the other, with the most recent house on top, and the ones underneath inaccessible to the viewer. Perhaps the artist is referring to the fleeting quality of our memories, or perhaps he chooses not to remember those other homes; the memories may be too painful.

Upcoming at the Gallery: until Nov. 8 Annual Aid to the Arts in Nicaragua; Nov. 5-9 a Theatre show in conjunction with Zastrozzi.

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**ARTS CALENDAR**

compiled by Trevor Campbell

**Galleries**

From Nov. 5-9, the I.D.A. Gallery, in the Fine Arts Building, Phase 2, presents paintings and installations dealing with human and animal figures, by Sebastian Cox, Mantina Mantziou, and Petra Nyendick.

From Nov 12-16, the I.D.A. features works by John Marriot, Craig Porter, and David Faris.

On Nov.5-9, the Samuel Zacks Gallery, located in 109A Stong College, presents Stephen Haines' *Works In Progress*.

**Movies**

On Nov 9/10, at 7 and 9pm, the YFS/FEY's Reel and Screen presents *Born on the 4th of July* and *Henry V*. The films will be shown in the Curtis L screening room and the price of admission is \$5.50, for both, or \$2.50 for one.

**Theatre**

From Nov.6-10, Theatre York presents *Zastrozzi*, in the Studio Theatre, Fine Arts Bldg, Phase 3. Curtain time is 7pm and admission is \$8, \$6 for seniors and students. Wheelchair access/seating is available.

**Readings**

On Mondays at 5pm, the Creative Writing Dept., has its *Creative Collective Poetry Readings* in the Vanier Senior Common Room.

**Concerts**

On Nov. 8 catch York-based band *Jealous of Youth* in the Administrative Studies' Financial Post coffee shop at 10:30pm.

**CHRY COMMUNITY RADIO • 105.5 FM**  
258A Vanier College, 4700 Keele Street, North York, Ontario Canada M3J 1P3 (416) 736-5293

To the Directors of CHRY Community Radio Incorporated

We have examined the balance sheet of CHRY Community Radio Incorporated (a non-profit organization) as at August 31, 1990 and statements of operations and fund balance and changes in cash resources for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at August 31, 1990 and the results of its operations and the changes in its cash resources for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

*Pricewaterhouse* Chartered Accountants

Balance Sheet		August 31	
	1990	1989	
<b>Assets</b>			
Current assets	\$ 16,875	\$ 8,581	
Cash	6,375	2,390	
Prepaid expenses and sundry assets	23,250	10,971	
Fixed assets (Note 2)	58,737	58,051	
	<u>\$ 81,987</u>	<u>\$ 69,022</u>	
<b>Liabilities</b>			
Current liabilities	\$ 12,736	\$ 5,114	
Accounts payable and accrued liabilities	-	25,000	
Deferred revenue	12,736	30,114	
Long-term debt (Note 3)	8,809	11,167	
	21,545	41,281	
Fund Balance	60,442	27,741	
Fund balance	<u>\$ 81,987</u>	<u>\$ 69,022</u>	
<b>Statement of Operations and Fund Balance</b>			
	Year ended August 31		
	1990	1989	
<b>Revenues</b>			
Subsidies and grants (Note 4)	\$ 169,602	\$ 105,663	
Advertising	37,078	11,026	
Other	1,466	1,126	
Fund raising	21,834	12,620	
Gain on sale of fixed asset	349	-	
	230,329	130,435	
<b>Expenses</b>			
Salaries and commissions	131,804	79,441	
Depreciation	14,797	14,513	
Engineering	8,225	4,852	
Insurance	3,230	3,230	
Interest and bank charges	1,525	3,533	
Office and general	20,501	14,820	
Printing	6,904	3,277	
Professional fees	1,500	2,700	
Programming	4,913	2,427	
Promotion	2,532	3,401	
Travel	1,697	1,164	
	197,628	133,358	
Excess of revenues over expenses (expenses over revenues)	32,701	(2,923)	
Fund balance, beginning of year	27,741	30,664	
Fund balance, end of year	<u>\$ 60,442</u>	<u>\$ 27,741</u>	

Statement of Changes in Cash Resources		Year ended August 31	
	1990	1989	
<b>Cash provided by (used in)</b>			
<b>Operations</b>			
Excess of revenues over expenses (expenses over revenues)	\$ 32,701	\$ (2,923)	
Items not affecting cash	14,797	14,513	
Depreciation	(349)	-	
Gain on sale of fixed asset	-	-	
Changes in noncash operating items	(3,985)	(750)	
Prepaid expenses and sundry assets	7,622	2,264	
Accounts payable and accrued liabilities	-	(2,500)	
Loan payable	(25,000)	(7,000)	
Deferred revenue	25,786	3,604	
Investing	(15,934)	-	
Purchase of fixed assets	800	-	
Proceeds on disposal of fixed assets	(15,134)	-	
Financing	(2,358)	(2,847)	
Repayment of long-term debt	-	-	
Increase in cash during the year	8,294	757	
Cash, beginning of year	8,581	7,824	
Cash, end of year	<u>\$ 16,875</u>	<u>\$ 8,581</u>	

**Notes to Financial Statements August 31, 1990**

1. **Summary of significant accounting policies**

**Subsidies**  
Subsidies are recognized as revenue in the year they are granted.

**Fixed assets**  
Fixed assets are recorded at cost less accumulated depreciation. Depreciation is recorded on the declining balance basis at 20% per annum.

**Donated services**  
The work of the radio station is dependent on the services of many volunteers. Since these services are not normally purchased by the radio station and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

**Non-taxable status**  
The organization is a registered charity and is exempt from both federal and provincial taxation.

2. **Fixed assets**

	Cost	Accumulated depreciation	Net	
			1990	1989
Equipment	\$ 115,962	\$ 57,225	\$ 58,737	\$ 58,051

3. **Long-term debt**

	1990	1989
Loan payable, York University, interest at lender's average monthly yield on short-term investments, matures September 1, 1992	\$ 8,809	\$ 11,167

4. **Subsidies and grants**

Subsidies and grants include a \$30,000 grant received from the department of the Secretary of State of Canada.

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